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IN a great City such as New York most people are dependent upon the Obituary Columns and Death Notices in their morning newspaper for mortuary news of their friends.

It has always been the custom for The Herald to give special attention to this department. That is why such a great number of New York families have quite naturally become accustomed to turning to it every morning.

Death Notices may be telephoned during the day to Chelsea 4000.

After 10 P. M. telephons Worth 10000.

THE NEW YORK HERALD

MISS ELLA F. MEYER'S PLAN FOR TAX REVISION

Urges Excess Profits Repeal and Readjustment of Income Levies.

TAX ON AUTOMOBILES

Favors Doing Away With Many of the So-Called 'Nuisance' Duties.

END SHOCKING SPENDING

Secretary Warns U. S. Will Have No Fund to Retire Floating Debts.

Special Despatch to THE NEW YORK HERALD, New York Herald Bureau, Washington, D. C., May 1.

With the warning that the nation cannot continue to spend "at this shocking rate," and that now is not the time for extravagance of entering on new fields of Government expenditure, Secretary of the Treasury Mellon today sent to Chairman Fordney (Mich.) of the House Ways and Means Committee and to Chairman Penrose (Pa.) of the Senate Finance Committee his eagerly awaited detailed recommendations for a revision of the internal tax system.

"The nation's finances are sound, and its credit is the best in the world," says Mr. Mellon, "but it cannot afford reckless or wasteful expenditure."

Ordinary expenditures for the first three-quarters of the present fiscal year, the Secretary says, have been \$3,782,771,998, or at the rate of \$5,000,000,000 for the year. Of those about \$550,000,000 have been for the War Department, about \$500,000,000 for the Navy, about \$600,000,000 payments to the railroads and about \$500,000,000 interest on the public debt, an aggregate of \$2,600,000,000 under these four headings in nine months, or at the rate of \$3,500,000,000 a year. Estimated expenses for the next fiscal year for all purposes are about \$4,500,000,000.

Four Specific Recommendations

Mr. Mellon recommends repeal of the excess profits tax, readjustment of income tax rates, repeal of certain "nuisance" taxes, but not of all the miscellaneous excise and sales taxes, such as the transportation, admission and tobacco taxes, and imposition of new stamp taxes and a license tax on use of automobiles.

He says the Treasury is not prepared at this time to recommend a new general sales tax. He asks Congress either by statute or the submission of a constitutional amendment to restrict further issues of tax exempt securities by States and municipalities, which, he declares, encourage the growth of public indebtedness, divert capital from productive enterprises and "constitute an economic evil of the first magnitude."

The estimated collections from internal taxes on the present basis for the next fiscal year are \$3,760,000,000 and are \$550,000,000 less than last year, owing to shrinkage in business, and likely to be further reduced.

Mr. Mellon says that when the Government has definitely balanced its budget the excess of current receipts over current expenditures will not provide for the fixed public debt redemption and unless expenditures are greatly reduced there will be practically no funds for the retirement this year and next of the floating debt.

The following are the specific recommendations of Secretary Mellon for tax revision.

First—Repeal the excess profits tax and make up the loss by means of modified taxes on corporate taxes or a flat additional income tax upon corporations, and the repeal of the existing \$2,000 exemption applicable to corporations, to yield an aggregate revenue of between \$400,000,000 and \$500,000,000. The excess profits tax is complex and difficult of administration and is losing its productivity. It is estimated that for the taxable year 1921 it will yield about \$450,000,000 as against \$2,500,000,000 in profits taxes for the taxable year 1918, \$1,320,000,000 for the taxable year 1919, and \$750,000,000 for the taxable year 1920. In fairness to other taxpayers and in order to protect the revenues, however, the excess profits tax must be replaced, not merely repealed, and should be replaced by some other tax upon corporate profits. A flat additional tax on corporate income would avoid determination of invested capital, would be simple of administration and would be roughly adjusted to ability to pay. It is estimated that the combined yield to accrue during the taxable year 1921 from a tax of this character at the rate of 5 per cent. and the repeal of the \$2,000 exemption would be about \$400,000,000.

Income Tax Rates

Second—Readjust the income tax rates to a maximum combined normal tax and surtax of 40 per cent. for the taxable year 1921 and of about 32 per cent. thereafter, with a view to producing aggregate revenues substantially equivalent to the estimated receipts from the income tax under existing law. This readjustment is recommended because it will relieve the rich, but because the higher surtax rates have already passed the collection point. The higher rates constitute a barrier to transaction involving turnover of securities and property, which, with lower surtax rates, would be accepted and would yield substantial new revenue to the Government. The total net income yield for the year 1921, is rapidly dwindling and funds which would otherwise be invested in productive enterprises are being driven into fields which do not yield tax income. The total estimated revenue from the surtaxes under existing law is about \$500,000,000 for the taxable year 1921. The estimated yield for the year from the surtax rates above 32 per cent. would be about \$100,000,000. The immediate loss in revenue that would result from the repeal of the higher surtax brackets would be relatively small and the ultimate effect should be an increase in the revenues.

Third—Retain the miscellaneous special sales taxes and excise taxes, including the transportation, tobacco taxes, the tax on admissions and the capital stock tax, but repeal the minor "nuisance" taxes, such as taxes on fountain drinks and the miscellaneous taxes levied under section 204 of the revenue act, which are difficult to enforce, relatively unproductive and unnecessarily vexatious. The repeal of these miscellaneous special taxes would, it is estimated, result in a loss of about \$50,000,000 in revenue. The transportation tax is objectionable, and I wish it were possible to recommend its repeal, but this tax produces revenue in the amount of about \$250,000,000 a year and could not safely be repealed or reduced unless Congress is prepared to provide an acceptable substitute. The Treasury is not prepared to recommend

84-DAY-OLD FRENCH GIRL SETS ELLIS ISLAND RECORD

Miss Ella F. Meyer of Baltimore Brings Baby Over, but Must Have Consent of Immigration Officials to Keep Her.

Miss Henriette Soreine, who, although French, is incapable of speaking the language, probably will learn American before she masters the Gallic tongue. She arrived yesterday from Boulogne by the Holland-American liner Noerdin, chartered by Miss Ella F. Meyer of Baltimore, who has been a year doing Red Cross work in France. Miss Henriette has not gone beyond the goo-goo stage of lingual development, which accounts for her lack of progress in French. She was just 84 days old yesterday and celebrated the date by going to Ellis Island, establishing a record as the youngest seagoer ever taken there alone.

Miss Meyer, who adopted Miss Henriette in Paris, was much distressed because she could not take the little girl, who is pretty and as sprightly as the most vivacious of very young French maidens, but she accepted the situation cheerfully. She might have been permitted to go on to Baltimore with Miss Meyer, but was not legally adopted.

Miss Meyer explained that under the French law, as she conceived it, Miss Henriette could not be legally adopted until she was 21, and by that time it was not unlikely that so charming a girl might be snapped up by some salacious Frenchman. Henriette's real guardian is Jacques Dumont, 75 Avenue Mozart, Paris. It is possible the immigration authorities will find a way to allow Miss Meyer to take Henriette along with her to-day.

FRENCH PLAN TO TAX MOVIE FILMS FROM U. S.

Fear Home Industry Will Die if This Is Not Done.

Special Cable to THE NEW YORK HERALD, New York Herald Bureau, Paris, May 1.

With the object of saving the French cinema industry from complete extinction by the invasion of American films, which now comprise almost 80 per cent of the pictures shown in this country, a bill has been presented in the Chamber, signed by sixty deputies, which would levy a 6 per cent. tax on foreign films used in theatres showing less than 20 per cent. of French films and a tax of 2 per cent. where more than twenty per cent. of the films shown are French. This is in addition to the general 6 per cent. tax it is proposed to place on cinema.

The French film industry is in a serious state, having lost its export market, as well as being driven from French theatres by American productions. Sixty per cent. of the films shown in the Argentine were French before the war, while to-day scarcely any are exported there. The French film industry is in a serious state, having lost its export market, as well as being driven from French theatres by American productions. Sixty per cent. of the films shown in the Argentine were French before the war, while to-day scarcely any are exported there. The French film industry is in a serious state, having lost its export market, as well as being driven from French theatres by American productions. Sixty per cent. of the films shown in the Argentine were French before the war, while to-day scarcely any are exported there.

ALLY CREDITS TO AUSTRIA

League Report Suggests Internal Reforms on Such Basis.

VIENNA, May 1.—The text of the memorandum of the Finance Commission of the League of Nations has been handed to the Government. It suggests internal reforms on the basis of possible foreign credits. The memorandum contains a recommendation that the owners of immovable property become co-guarantors to pledges in the effort of the country to consolidate its funds.

'IRISH HYPHENS' STIRS WOMAN IN GREEN HAT

But Otherwise Defence Society Meeting Is Placid.

A sergeant and ten patrolmen twirled their clubs last night at the meeting of the American Defence Society in Carnegie Hall, ready to cope with any attempts by radicals to break up the assembly, but the only interruption came from a woman in a green hat. She tried to heckle John R. Rathon, editor of the Providence Journal, when he referred to Irish propaganda and asserted that the mission of Emma De Valera in this country was to "pass the hat for murder."

"What about the British propagandists?" the woman shouted. "What are they spreading?" There were many shouts of "Put her out!" but Mr. Rathon insisted that she be allowed to stay. She interrupted several times after that, but it was difficult to understand what she said. She stopped talking when Mr. Rathon started to speak about hyphens in general instead of the Irish in particular.

The other speakers were Elton H. Hooker, chairman of the board of the Defence Society; Archibald Stevenson, counsel for the Lusk committee; Maurice Leon, State Senator; Clayton R. Lusk and Frederick W. Galbraith, national commander of the American Legion. All of the speeches were patriotic in theme.

IRISH LABORITES TOLD HOW TO CAST BALLOTS

Vote Only for Men Pledged to Home Rule, Is Advice.

DUBLIN, May 1.—The Labor Party issued a manifesto to-day declaring against any party participation in the coming elections to the Irish Parliament. The manifesto urged the workers of both the North and South to demonstrate their loyalty to Ireland and freedom, however, by voting only for candidates standing for the government of Ireland by the Irish people, or, in the words of the Labor Party constitution, "for the abolition of all powers and privileges, social and political, based on property and ancestry, or not granted and confirmed by the freely expressed free will of the Irish people."

LARGE SUMS OF MONEY SEIZED IN IRISH RAIDS

Twenty Men Attack Five Post Offices in Waterford.

WATERFORD, May 1.—Five city post offices in Waterford were raided simultaneously by twenty men in five groups during the week end and large sums of money seized. No arrests have been made in connection with the raids.

An ambulance train was held up this morning near Kinnegor, County Kerry. Twenty-two beds, a quantity of blankets and sheets and some surgical instruments were taken.

Private Weldon of the Leicester Regiment was shot and killed by a civilian in Castlereagh, County Roscommon, to-day. As Weldon and two comrades emerged from a dark passage the civilian asked him if he could furnish him with a light. While Weldon was fumbling in his pocket for matches the civilian fired, and the soldier fell dying in the arms of his comrades. Other civilians covered the assassin's retreat.

An official report of the shooting states that a man named John Dergin, when fatally wounded in an encounter at Loughglin, six miles from Castlereagh, admitted that under orders he had shot Weldon.

3 CONSTABLES KILLED IN SINN FEIN ATTACKS

Two Women and Six Others Are Wounded in Fights.

BELFAST, May 1.—Three constables were killed to-day. Constables Shaw and Cuthbertson left the County Cavan barracks for a walk. Later their bodies, riddled with bullets, were found a mile away from the station. Constable Smith was shot and killed instantly and another constable was wounded at Castlemartyr, County Cork.

In Limerick to-day night a bomb was thrown at a party of four constables who were talking to a young woman. A Irish exchange of firing took place between the attacking party and a body of police. Four constables, two young women and two civilians were wounded.

'HANDS OFF INDIA,' BRITAIN TO SOVIET

Trade Agreement Null if Activities Continue, Is Warning to Krasine.

WASHINGTON, May 1.—The policy of the Soviet Government in the Near East and Central Asia is the overthrow of British rule in India, the British Government charged in a letter transmitted by Sir Robert Horne to Leonid Krasine, Bolshevik ambassador in London, simultaneously with the signing of the trade agreement between the British and Soviet Governments. The text of the letter was received in official circles here to-day.

Activities on the part of the Bolsheviks in the regions of India and Afghanistan were characterized in the letter as "inconsistent with the stipulations in the agreement," and the demand was made that they be brought to an end immediately if the agreement was to be held valid.

The letter charged that the British Government had "the strongest reasons for believing that one of the main objects on the part of the Soviet Government of the negotiations between that Government and Afghanistan has been to secure facilities for attacks through Afghanistan against the peace of India."

It was stated that Surin, the Russian envoy at Kabul, in Afghanistan, had expressed a desire to assist the Bolsheviks in the north-west frontier of India, and had stipulated as one of the guarantees to the Russian Government a safe transport of a large number of rifles and quantities of ammunition for frontier tribes on the British side of the border.

Described as an act of direct hostility to India, it was added that such provisions were not to be tolerated by the Indian Government, as "the arrival of arms and ammunition would by itself be almost sufficient to incite the tribes into turbulence and aggression on Indian territory."

MOONEY STARTS FRESH FIGHT IN COURT TO-DAY

Three Witnesses Offer Alibi in Bomb Murder Case.

SAN FRANCISCO, May 1.—Thomas J. Mooney, under sentence of life imprisonment for alleged complicity in the preparation of a bomb explosion of July 22, 1916, which resulted in nine deaths, was brought from San Quentin prison to-night to appear before Judge Harold Louderback of the Superior Court to-morrow and wage a new fight for freedom on the ground of newly discovered evidence. The writ was granted under an old law seldom invoked.

C. M. Balcorn, now of Vancouver, B. C.; John C. Lawler of San Francisco and former Policeman Richard W. Smith, now of Seattle, have made affidavits exonerating Mooney.

GERMANY'S ILLEGAL FORCE NOW 190,000

Secret Mobilization Orders Issued to Troops Disbanded by Allies.

Special Cable to THE NEW YORK HERALD, Copyright, 1921, by THE NEW YORK HERALD, New York Herald Bureau, Berlin, May 1.

Tension on the German-Polish frontier has increased. The Germans declare that the Poles have concentrated their army of 600,000 men for a quick entry. On the other hand, Germany is making forbidden military preparations. This was first mentioned publicly by Hermann Meuller, former Socialist Chancellor, who declared in the Reichstag that trial mobilizations were being held by illegal organizations with the collaboration of Government troops.

From a reliable military source "THE NEW YORK HERALD" correspondent learns that the Germans have an illegal army comprising three full divisions of 45,000 men each in addition to 55,000 line communication troops in East Prussia. The former were disbanded by the Allies, but were reorganized last month. The correspondent saw secret mobilization orders. Secret divisions have full staffs and heavy artillery. Military experts say that the preparations are largely of a defensive nature, but that an offensive use of the troops was possible through coordination with the Lithuanians.

SEVERE EARTHQUAKE SHOCK IS RECORDED

Tremors Placed About 2,400 Miles Away, Toward Mexico.

A severe earthquake, tremors of which continued for an hour, was indicated early yesterday morning on the seismograph at Fordham University.

The Rev. J. J. Lynch, Ph.D., head of the department of mathematics of the university, said that the first shock recorded by the delicate instrument occurred at 1:26 A. M., daylight saving time. The main shock took place at 2:02 A. M. The needle indicated that this tremor continued for thirty seconds. The quake was placed about 2,400 miles away, in the direction of Mexico or Central America, by Dr. Lynch.

The instrument at the American Museum of Natural History also recorded the earthquake, as did that at Georgetown University in Washington. The latter instrument recorded the quake as starting at 12:46 o'clock and continuing until 2 A. M., Eastern standard time.

319,000,000 IN BRITISH INDIA

DUBLIN, May 1.—The total population of British India and the native States, as shown by the census taken on March 16, the results of which have just been announced, is slightly more than 319,000,000, as against 315,150,000 in 1911.

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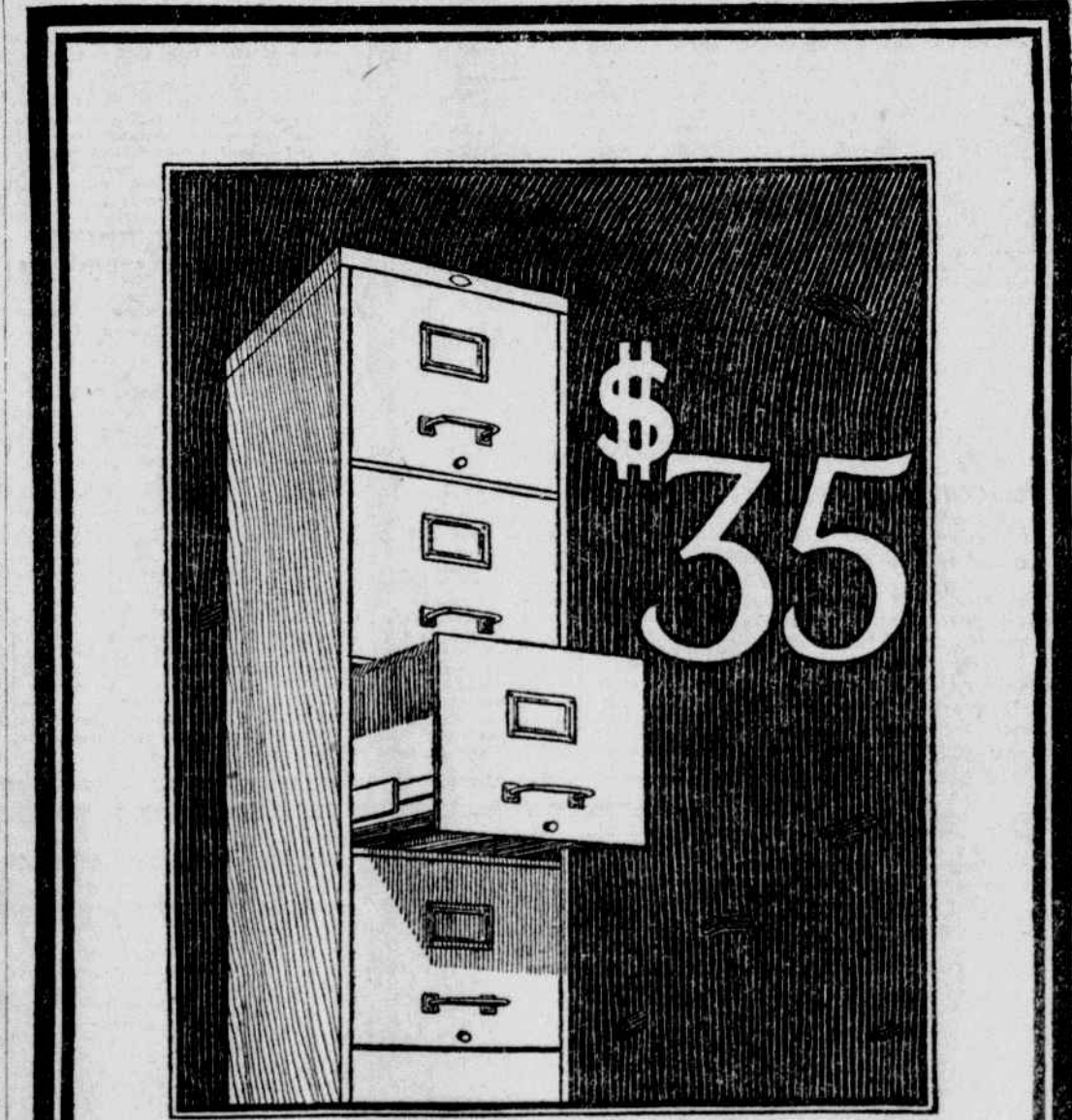
FOOTWEAR she will like to wear—and wisely, without her ever guessing it, also the footwear she ought to wear—doubly serving the feet of Youth.

Brogue Oxfords with Wing Tips and Perforations, Tan or Black Russia Calfskin

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